

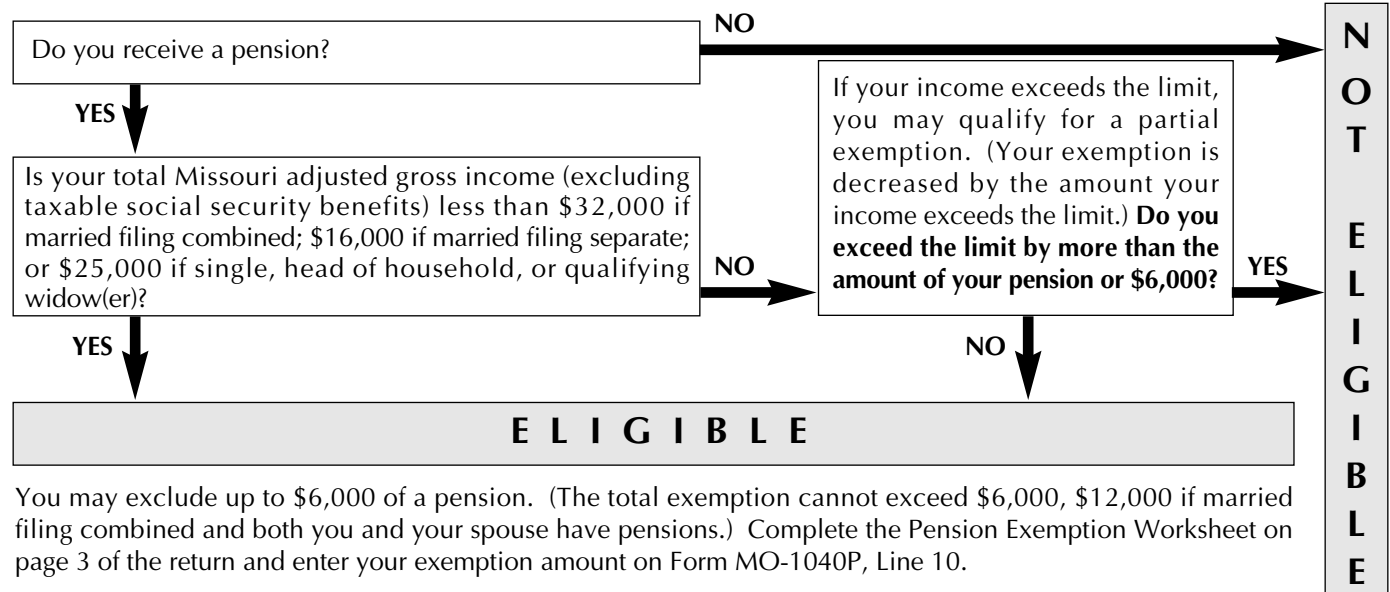
2003 Form MO-1040P Instructions

AM I ELIGIBLE?

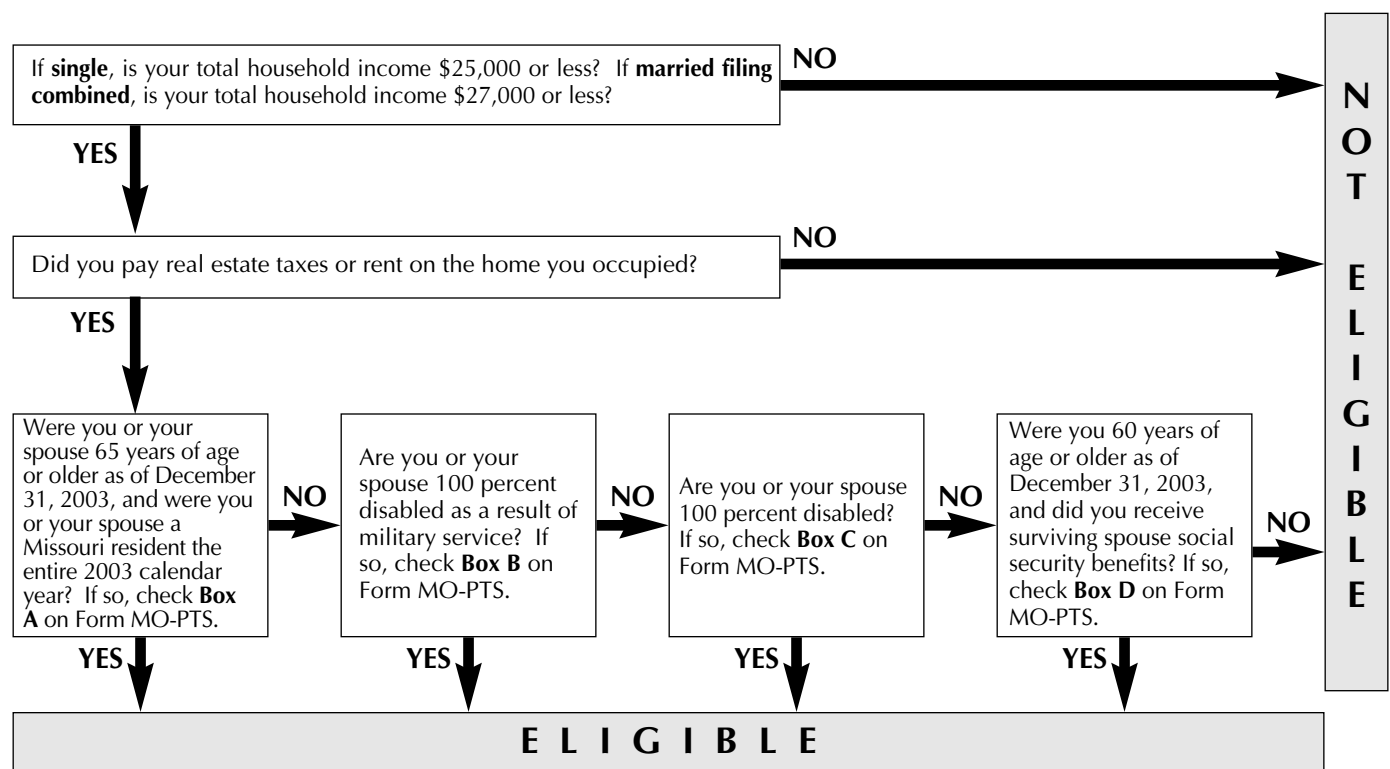
You may qualify for the pension exemption, the property tax credit, or both. You do not have to qualify for both of these to use this form. If you do not qualify for either, see page 6 to obtain a different form.

Use this diagram to determine if you or your spouse are eligible to claim the **PENSION EXEMPTION.**

(Part or all of your pension may be excluded from your taxable income!)



Use this diagram to determine if you or your spouse are eligible to claim the **PROPERTY TAX CREDIT.**



FORM MO-1040P

Information To Complete Form MO-1040P

Name, Address, Etc.

If all the address information is correct on the preprinted label (if available), attach the label to the Form MO-1040P and print or type your social security number(s) in the spaces provided. If you did not receive a book with a peel-off label, or the label is incorrect, print or type your name(s), address, and social security number(s) in the spaces provided on the return.

Enter your county of residence, and the number of the public school district in which you reside. See the school district listing on pages 8 and 9.

If the taxpayer or spouse died in 2003, check the appropriate box. If a refund is due to a deceased taxpayer, attach a copy of Federal Form 1310.

65 or Older, Blind, 100 Percent Disabled, Non-obligated Spouse

If you or your spouse were **65 or older** or **blind** and qualified for these deductions on your 2003 federal return, check the appropriate boxes.

You may check the **100 percent disabled** box if you are unable to engage in any substantial gainful activity by reason of any medically determinable physical or mental impairment that can be expected to result in death or has lasted, or can be expected to last, for a continuous period of not less than 12 months.

You may check the **non-obligated spouse** box if your spouse owes the state of Missouri any child support payments, back taxes, student loans, etc., and you do not want your portion of the refund used to pay the amounts owed by your spouse. **Debts owed to the IRS are excluded from the non-obligated spouse apportionment.**

Line 1 — Federal Adjusted Gross Income

If your filing status is "married filing combined," and both spouses are reporting income, use the Worksheet

on page 4 to split your income between you and your spouse. The combined income for you and your spouse must equal the total federal adjusted gross income reported on your federal return.

Splitting the income reduces the rate at which your combined incomes are taxed and allows you to claim non-obligated spouse so you will not be held responsible for your spouse's debts to Missouri.

For all other filing statuses, use the chart below.

FEDERAL FORM	LINE
1040	Line 34
1040A	Line 21
1040EZ	Line 4
Telefile	Line I

Line 2 — State Income Tax Refund

Subtract any state income tax refund included in your federal adjusted gross income (Federal Form 1040, Line 10). **Attach a copy of your federal return (pages 1 and 2).**

Line 5 — Income Percentages

To calculate your income percentage for Line 5, complete the following.

<u>Yourself</u>	
Line 3 _____	divided by
Line 4 _____	= _____
<u>Spouse</u>	
Line 3 _____	divided by
Line 4 _____	= _____

The total entered on Line 5 must equal 100 percent — round to the nearest whole number.

Line 7 — Tax From Federal Return

Figure your tax from your federal income tax return by using the chart in the next column.

Do not use the federal withholding amount from your Form W-2(s).

If you received an advance child tax credit payment from the Internal Revenue Service in 2003, you must subtract

that payment from the tax on your federal return. If you have an earned income credit, you must subtract the credit from the tax on your federal return. If a negative amount is calculated, enter "0".

Federal Form	Line Numbers
Telefile	Line K(2) (Tax—second box) minus Line L
1040EZ	Line 10 minus Line 8 minus the advance child tax credit payment (Child Tax Credit Worksheet, Line 2)
1040A	Line 36 minus Line 41 minus the advance child tax credit payment (Child Tax Credit Worksheet, Line 2)
1040	Line 54 minus Lines 42 and 63 minus the advance child tax credit payment (Child Tax Credit Worksheet, Line 2)

Line 8 — Standard or Itemized Deduction

If you claimed the standard deduction on your federal return, you must also claim the standard deduction on your Missouri return. See the chart below for your standard deduction amount.

Single	\$4,750
Married Filing a Combined Return or Qualifying Widow(er)	\$9,500
Head of Household	\$7,000
Married Filing Separate	\$4,750

If you or your spouse marked any of the boxes for 65 or older, blind, or claimed as a dependent, you can use the chart on Form MO-1040P, page 4 to help determine the standard deduction amount or see Federal Form 1040, Line 37, or Form 1040A, Line 24, for your standard deduction amount.

If you itemized on your federal return, you may want to itemize on your Missouri return or take the standard deduction, whichever results in a higher deduction. To figure your itemized deductions, complete the Missouri Itemized Deductions Section on Form MO-1040P, page 4.

Attach a copy of your federal return and Federal Schedule A.

Line 9 — Dependents

Do not include yourself or your spouse as dependents.

Multiply the total number of dependents you claimed on your federal return by \$1,200. Only include dependents claimed on Federal Forms 1040A or 1040, Line 6c.

Attach a copy of your federal return (pages 1 and 2).

Line 10 — Pension Exemption

If you received a pension, complete the pension exemption worksheet on Form MO-1040P, page 3 to see how much of your pension may be tax free.

Attach a copy of your federal return (pages 1 and 2) and all Forms 1099(s), 1099-R(s), and W-2P(s).

Line 11 — Long-term Care Insurance Deduction

If you paid premiums for a qualified long-term care insurance in 2003, you may be eligible for a deduction on your Missouri income tax return. Qualified long-term care insurance is defined as insurance coverage for a period of at least 12 months for long-term care expenses should such care become necessary because of chronic health conditions and/or physical disabilities including cognitive impairment or the loss of functional capacity, thus rendering an individual unable to care for themselves without the help of another person. Complete the worksheet below only if you paid premiums for a qualified long-term

care insurance policy; and the policy is for at least 12 months coverage.

Line 16 — Tax

If your Missouri taxable income is less than \$9,000, use the tax table on Form MO-1040P, page 3 to determine your tax. If your Missouri taxable income is more than \$9,000, use the worksheet below the tax table to calculate the tax. A separate tax must be computed for you and your spouse.

Line 18 — Missouri Withholding

Include only tax withheld to Missouri on Line 18. **Attach a copy of all Forms W-2(s) and 1099(s). Do not include withholding for federal taxes, local taxes, city earnings taxes, or another state's withholding.**

Line 19 — Estimated Tax Payments

Include any estimated tax payments made during 2003 and any overpayment applied from your 2002 Missouri return.

Line 20 — Property Tax Credit

Complete Form MO-PTS to determine the amount of your property tax credit. See instructions for Form MO-PTS.

Line 23 — Apply Overpayment to Next Year's Taxes

You may apply any portion of your refund to next year's taxes.

Line 24 — Trust Funds

You may donate part or all of your overpaid amount or contribute additional payments to any or all of the trust funds. The amount contributed must be \$2.00 (\$4.00 if a combined filer) or more for each trust fund.

Line 25 — Refund

Refunds are issued faster on returns filed early.

Line 26 — Amount Due

Payments must be postmarked by April 15, 2004, to avoid interest and late payment charges. The Department of Revenue offers several payment options. The Department of Revenue may collect checks returned for insufficient or uncollected funds electronically.

Check or money order: Attach a check or money order (U.S. funds only), payable to Missouri Director of Revenue. Checks will be cashed upon receipt. **Do not postdate.**

Electronic Bank Draft (E-Check): By entering your bank routing number, checking account number, and your next check number, you may pay online at www.dor.mo.gov/tax/personal, or by calling (888) 929-0513. There will be a \$1 handling fee per filing period/transaction to use this service.

Worksheet for Long-Term Care Insurance Deduction

- A. Enter the amount paid for qualified long-term care insurance. A) \$ _____
If you itemized on your federal return and your federal itemized deductions included medical expenses, go to Line B. If not, skip to Line H.
- B. Enter the amount from Federal Schedule A, Line 4. B) \$ _____
- C. Enter the amount from Federal Schedule A, Line 1. C) \$ _____
- D. Enter the amount of qualified long-term care included on Line C. D) \$ _____
- E. Subtract Line D from Line C. E) \$ _____
- F. Subtract Line E from Line B. **If amount is less than zero, enter "0".** F) \$ _____
- G. Subtract Line F from Line A. G) \$ _____
- H. Multiply Line G (or Line A if you did not have to complete Lines B through G) by 50 percent. Enter here and on Form MO-1040P, Line 11. H) \$ _____

Attach a copy of your Federal Form 1040 (pages 1 and 2) and Federal Schedule A (if you itemized your deductions).

Credit Card: The department accepts MasterCard, Discover, Visa, and American Express. You may pay online at **www.dor.mo.gov/tax/personal**, or by calling (888) 929-0513. The convenience fees listed below will be charged to your account for processing credit card payments:



<u>Amount of Tax Paid</u>	<u>Convenience Fee</u>
\$0.00–\$33.00	\$1.00
\$33.01–\$100.00	3.0%
\$100.01–\$250.00	2.9%
\$250.01–\$500.00	2.8%
\$500.01–\$750.00	2.7%
\$750.01–\$1,000.00	2.6%
\$1,000.01–\$1,500.00	2.5%
\$1,500.01–\$2,000.00	2.4%
\$2,000.01 or more	2.3%

Note: The handling and/or convenience fees included in these transactions are being paid to the third party vendor, Collector Solutions, Inc., **not** to the Missouri Department of Revenue. By accessing this payment system, the user will be leaving Missouri's web site and connecting to the web site of Collector Solutions, Inc., which is a secure and confidential web site.

Sign Return

Both spouses must sign the Form MO-1040P. If you use a paid preparer, the preparer must also sign the return.

If you wish to authorize the Director of Revenue, or delegate to release information regarding your tax account to your preparer, or any member of the preparer's firm, indicate "yes" by checking the appropriate box.

Attachments

- **All Forms W-2(s) and 1099(s)**
- **Copy of federal return, pages 1 and 2 and Federal Schedule A**
 - if you itemized your deductions on Line 8, Missouri Itemized Deductions
 - if you have an entry on Line 11, Long-term Care Insurance Deduction
- **Paid Property Tax Receipt(s), Lease Agreement, statement, or rent receipts from your landlord**
 - if you claimed the Property Tax Credit on Line 20
- **Documentation (Form SSA-1099, letter from Social Security Administration, letter from Department of Veteran's Affairs) of the applicable qualification under which you are filing the Form MO-PTS**

SPLITTING YOUR INCOME

Missouri law requires a combined return for spouses filing together. A combined return means taxpayers are required to split their total federal adjusted gross income (including other state income) between spouses when beginning the Missouri return.

Splitting the income can be as easy as adding up your separate Form W-2s and 1099s. Or it may require more calculating by allocating to each spouse the percentage of ownership in jointly held property, such as businesses, farm operations, dividends, interest, rent, and capital gains or losses. State refunds should be split based on each spouse's 2002 Missouri tax withheld, less each spouse's 2002 tax liability. The result should be each spouse's portion of the 2002

refund. Taxable social security benefits must be allocated between each spouse's share of the benefits received for the year.

The worksheet below lists income that is included on your federal return, along with federal line references. Find the lines that apply to your federal return, split the income between you and your spouse, and enter the amounts on the worksheet. When you have completed the worksheet, transfer the amounts from Line 18 to Form MO-1040P, Line 1.

Note: Remember, the incomes listed separately on Line 18 of this worksheet must equal your total federal adjusted gross income when added together.

Adjusted Gross Income Worksheet for Combined Return	Federal Form 1040EZ Line Number	Federal Form 1040A Line Number	Federal Form 1040 Line Number	Y — Yourself		S — Spouse
1. Wages, salaries, tips, etc.	1	7	7		00	1 00
2. Taxable interest income	2	8a	8a		00	2 00
3. Dividend income	none	9a	9a		00	3 00
4. State and local income tax refunds	none	none	10		00	4 00
5. Alimony received	none	none	11		00	5 00
6. Business income or (loss)	none	none	12		00	6 00
7. Capital gain or (loss)	none	10a	13a		00	7 00
8. Other gains or (losses)	none	none	14		00	8 00
9. Taxable IRA distributions	none	11b	15b		00	9 00
10. Taxable pensions and annuities	none	12b	16b		00	10 00
11. Rents, royalties, partnerships, S corporations, trusts, etc.	none	none	17		00	11 00
12. Farm income or (loss)	none	none	18		00	12 00
13. Unemployment compensation	3	13	19		00	13 00
14. Taxable social security benefits	none	14b	20b		00	14 00
15. Other income	none	none	21		00	15 00
16. Total (add Lines 1 through 15)	4	15	22		00	16 00
17. Less: federal adjustments to income	none	20	33		00	17 00
18. Federal adjusted gross income (Line 16 less Line 17) Enter amounts here and on Line 1 of Form MO-1040P	4	21	34		00	18 00

**Mail Form MO-1040P,
Attachments, and Payment
(if necessary) to:**

Refund or no amount due —

Department of Revenue
P.O. Box 3385
Jefferson City, MO 65105-3385

Balance due —

Department of Revenue
P.O. Box 3395
Jefferson City, MO 65105-3395

Pension Exemption Worksheet

Line 2 — Taxable Social Security

Include the taxable amount of your 2003 social security benefits. See the following to determine your social security benefits on your federal return.

- Federal Form 1040A—Line 14b
- Federal Form 1040—Line 20b

Line 6 — Taxable Pension

Include the total amount of taxable pension received in 2003. See the following to determine the taxable amount on your federal return.

- Federal Form 1040A—Pension amount included on Lines 11b and 12b
- Federal Form 1040—Pension amount included on Lines 15b and 16b

Do not include any payments from social security benefits or railroad retirement payments on this line. (Exception: If you are 100 percent disabled, you may consider railroad retirement as a taxable pension.)

Line 7 — Pension

Each recipient's total pension exemption cannot exceed \$6,000. Enter the amount from Line 6Y or \$6,000, whichever is less. Repeat for Line 6S.

Line 9 — Total Pension Exemption

Your exemption must be reduced by the amount your income exceeds the income limitations. Your total pension exemption cannot exceed \$6,000; \$12,000 if filing combined and both you and your spouse have pensions.

Missouri Itemized Deductions

You cannot itemize your Missouri deductions if you took the standard deduction on your federal return. See Page 2, Line 8.

You must itemize your Missouri deductions if you were required to itemize your deductions on your federal return.

Line 1 — Federal Itemized Deductions

Include on Line 1 your total federal itemized deductions from Federal Form 1040, Line 37, and any **approved** cultural contributions (literary, musical, scholastic, or artistic) to a tax exempt agency or institution that is operated on a not-for-profit basis. **Cash contributions do not qualify.** Contact the Department of Revenue at (573) 751-3505 to determine if your contribution qualifies.

Lines 2 and 3 — Social Security Tax (FICA)

Your social security tax is the amount in the social security tax withheld box on Form W-2(s). **The amount cannot exceed \$5,394.** Your Medicare is the amount in the Medicare tax withheld box on Form W-2(s). Enter the total on Line 2. Repeat for **your spouse** and enter the total on Line 3.

Lines 4 and 5 — Railroad Retirement Tax

Include the amount of railroad retirement tax withheld from your wages, Tier I and Tier II, during 2003. **The amount cannot exceed \$8,555.** (Tier I maximum of \$5,394 and Tier II maximum of \$3,161.) Enter the total on Line 4. Repeat for **your spouse** and enter the total on Line 5.

If a person has both FICA and railroad retirement tax, the maximum deduction allowed is the amount withheld as shown on the Form W-2(s) less, either the amount entered on Federal Form 1040, Line 64, or, if only one employer, the amount refunded by the employer.

Line 6 — Self-employment Tax

Include as your self-employment tax the amount from Federal Form 1040, Line 28.

Line 8 — State and Local Income Taxes

The amount you paid in state income taxes is included in your federal itemized deductions and must be subtracted to determine Missouri itemized deductions. Include on Line 8 the amount from Federal Form 1040, Schedule A, Line 5.

Line 9 — Earnings Taxes

If you live or work in the Kansas City or St. Louis area, you may have included earnings taxes in Line 8. Include on Line 9 the amount of earnings taxes withheld shown on Form W-2(s).

Line 11 — Total Missouri Itemized Deductions

If your total Missouri itemized deductions are less than your standard deduction (see Page 2, Line 8), you should take the standard deduction on the front of Form MO-1040P, Line 8, unless you were required to itemize your federal deductions. If you are required to itemize on the federal return, you must use the itemized amount from the itemized worksheet.

Attach a copy of Federal Form 1040 (pages 1 and 2) and Federal Schedule A.

Missouri Department of Revenue Tax Assistance Centers

Public hours at the offices listed below are from 8:00 a.m. to 4:30 p.m. Monday, Tuesday, Thursday, and Friday and 8:45 a.m. to 4:30 p.m. Wednesday. Individuals with speech or hearing impairments may use TDD (800) 735-2966 or fax (573) 526-1881.

Cape Girardeau

3102 Blattner Dr., Suite 102
Income Tax: (573) 290-5363
Business Tax: (573) 290-5850

Columbia

1500 Vandiver Dr., Room 113
Income Tax: (573) 884-6851
Business Tax: (573) 884-3814

Jefferson City

3237 W. Truman Blvd., Suite 100
Income Tax: (573) 522-1578
Business Tax: (573) 751-7191

Joplin

1110 E. Seventh St., Suite 400
Income Tax: (417) 629-3473
Business Tax: (417) 629-3070

Kansas City

615 East 13th St., Room B-2
Income Tax: (816) 889-2920
Business Tax: (816) 889-2944

Springfield

149 Park Central Square,
Room 313
Income Tax: (417) 895-6445
Business Tax: (417) 895-6474

St. Louis

3256 Laclede Station Rd.,
Suite 101
Maplewood, Missouri
Income Tax: (314) 877-0178
Business Tax: (314) 877-0177

St. Joseph

525 Jules, Room 314
Income Tax: (816) 387-2642
Business Tax: (816) 387-2230

Other Important Phone Numbers

Form Ordering	(800) 877-6881
Form Order Questions	(573) 751-5337
Electronic Filing Information	(573) 751-3930
Forms-by-Fax	(573) 751-4800
Refund Inquiry Line	(573) 751-3505

Download forms or check the status of your refund from our web site: www.dor.mo.gov/tax

Suggestions for Tax System Improvements e-mail: taxsuggest@dor.mo.gov

Property Tax Credit e-mail: propertytaxcredit@dor.mo.gov

Federal Privacy Notice

The Federal Privacy Act requires the Missouri Department of Revenue (department) to inform taxpayers of the department's legal authority for requesting identifying information, including social security numbers, and to explain why the information is needed and how the information will be used.

Chapter 143 of the Missouri Revised Statutes authorizes the department to request information necessary to carry out the tax laws of the state of Missouri. Federal law 42 U.S.C. Section 405 (c)(2)(C) authorizes the states to require taxpayers to provide social security numbers.

The department uses your social security number to identify you and process your tax returns and other documents, to determine and collect the correct amount of tax, to ensure you are complying with the tax laws, and exchange tax information with the Internal Revenue Service, other states, and the Multistate Tax Commission (Chapters 32 and 143,

RSMo). In addition, statutorily provided non-tax uses are: (1) to provide information to the Department of Higher Education with respect to applicants for financial assistance under Chapter 173, RSMo and (2) to offset refunds against amounts due to a state agency by a person or entity (Chapter 143, RSMo). Information furnished to other agencies or persons shall be used solely for the purpose of administering tax laws or the specific laws administered by the person having the statutory right to obtain it as indicated above. (For the department's authority to prescribe forms and to require furnishing of social security numbers, see Chapters 135, 143, and 144, RSMo.)

You are required to provide your social security number on your tax return. Failure to provide your social security number or providing a false social security number may result in criminal action against you.

FINAL CHECKLIST BEFORE MAILING YOUR CLAIM

Your property tax credit (MO-PTS) refund will be reduced or delayed if any of the required documentation and/or information is missing.

NOTE: Be sure you and your spouse are eligible to claim the property tax credit.

Please read instructions if you have any doubt about what is required.

- ☐ Peel the label (if available) off the cover of your tax book and place it on the completed claim if all information on the label is correct. If any address information is not correct, discard the label and print or type the correct information in the spaces provided.
- ☐ Print or type your social security number(s) and **birthdate(s)** in the spaces provided.
- ☐ **If you are age 65 or older:** Attach a copy of your Form SSA-1099 and/or RRB-1099.
- ☐ **If you are 100 Percent Disabled Veteran:** Attach a copy of the letter received from the Department of Veteran's Affairs that states you are a 100 percent disabled as a result of military service, or references the Missouri Property Tax Credit. You can call the Department of Veteran's Affairs at (800) 827-1000 to request the letter.
- ☐ **If you are 100 Percent Disabled:** Attach a copy of the letter from Social Security Administration and/or Form SSA-1099.
- ☐ **If you are 60 years of age or older and received surviving spouse benefits:** Attach a copy of Form SSA-1099.
- ☐ **If the Form MO-1040P and Form MO-PTS is being filed on behalf of a claimant,** a statement to that effect from the claimant's legal guardian (or Power of Attorney) must be attached.
- ☐ **If you owned and occupied your home:** Attach a copy of your **paid** 2003 real estate tax receipt(s).
- ☐ **If you owned and occupied your home and more than five acres:** Attach a copy of your **paid** 2003 real estate tax receipt(s) **and** a Form 948, Assessor's Certification.
- ☐ **If you owned and occupied a mobile home:** Attach a copy of your **paid** 2003 personal property/real estate tax receipt(s) **and** a Form 948, Assessor's Certification.
- ☐ **If you rent your home:** Fill out the 2003 Form MO-CRP, Certification of Rent Paid. (Attach a copy of the lease agreement, rent receipt(s), or a statement from your landlord to Form MO-CRP).
- ☐ Sign Form MO-1040P. (Both spouses must sign if filing a combined claim.)
- ☐ Retain a copy of your claim for your records.

NOTE: Copies of cancelled checks are not acceptable for your real estate tax receipt.

Important: Attach your Forms MO-1040P, MO-PTS, and supporting documentation and mail to:

If a refund is due or no amount due:

Department of Revenue
P.O. Box 3385
Jefferson City, MO 65105-3385

If you have a balance due:

Department of Revenue
P.O. Box 3395
Jefferson City, MO 65105-3395

2003 MISSOURI SCHOOL DISTRICT NUMBERS

Your Missouri school district number **must be entered on your income tax return.** This information is supplied to the State Department of Elementary and Secondary Education and is used in determining the amount of state aid to your school district.

Enter the number of the public school district where your residence is located.

The Missouri public school district names and numbers are listed alphabetically by school district name. Generally, the name of your public school district is also the name of the city, town, or village where your public school is located.

Do not write the name of the school district on the return. Enter only the number of the district in the following list. For example:

- All public schools located in the City of Springfield are in "Springfield R-XII" School District, and number "475" should be entered in the space provided.

- All public schools located in the City of Columbia are in "Columbia 93" School District, and number "098" should be entered in the spaces provided.

The following should be considered in determining your public school district number:

1. **Determine your public school district at the time of completing your return.**
2. If you live in one school district and work or have a permanent or temporary mailing address in another, enter the district number where you live.
3. If you are in military service or a student temporarily living and working away from your permanent residence, enter the district number of your permanent residence.
4. If you were a part-year resident of Missouri, enter the school district number of your residence while living in Missouri.
5. If you are a "nonresident" of Missouri, your school district number is "347".

If you are unable to determine your school district number from these instructions, call the public elementary or public high school of your school district.

NAME	NUMBER	NAME	NUMBER	NAME	NUMBER	NAME	NUMBER	NAME	NUMBER
Adair Co. R-I (Novinger) . . .	365	Cainsville R-I	058	Crystal City 47	110	Galena R-II	161	Howell Valley R-I	210
Adair Co. R-II (Brashear) . .	045	Calhoun R-VIII	059	Dadeville R-II	111	Gallatin R-V	162	Hudson R-IX	211
Adrian R-III	001	Callao C-8	061	Dallas Co. R-I (Buffalo) . .	112	Gasconade C-4 (Falcon) . .	163	Humansville R-IV	212
Advance R-IV	002	Camdenton R-III	062	Davis R-XII	113	Gasconade Co. R-I		Hume R-VIII	213
Afton 101	003	Cameron R-I	063	Delta C-7 (Deering)	385	(Hermann)	197	Hurley R-I	214
Albany R-III	004	Campbell R-II	064	Delta R-V	116	Gasconade Co. R-II			
Altenburg 48	005	Canton R-V	065	Dent-Phelps R-III		(Owensville)	376	Iberia R-V	215
Alton R-IV	006	Cape Girardeau 63	066	(RFD, Salem)	117	Gideon 37	165	Independence 30	217
Appleton City R-II	008	Carl Junction R-I	067	DeSoto 73	114	Gilliam C-4	166	Iron Co. C-4 (Viburnum) .	218
Arcadia Valley R-II		Carrollton R-VII	068	Dexter R-XI	118	Gilman City R-IV	167		
(Ironton)	009	Carthage R-IX	069	Diamond R-IV	119	Glenwood R-VIII	169	Jackson R-II	219
Ash Grove R-IV	011	Caruthersville 18	070	Dixon R-I	120	Golden City R-III	171	Jasper Co. R-V	222
Atlanta C-3	012	Cass Co. R-V	010	Doniphan R-I	121	Gorin R-III	172	Jefferson C-123	
Aurora R-VIII	013	Cassville R-IV	071	Dora R-III	122	Grain Valley R-V	173	(Nodaway Co.)	223
Ava R-I	014	Center 58		Drexel R-IV	123	Grandview C-4		Jefferson City	224
Avenue City R-IX	015	(Jackson County)	074	Dunklin R-V		(Jackson Co.)	174	Jefferson Co. R-VII	
Avilla R-XIII	016	Centerville R-I	077	(Jefferson Co.)	124	Grandview R-II		(RFD, Festus)	225
		Central R-III (Park Hills) .	480	East Buchanan Co. C-I		(Jefferson Co.)	175	Jennings	227
Bakersfield R-IV	017	Centralia R-VI	079	(Gower)	125	Green City R-I	177	Johnson Co. R-VII	228
Ballard R-II	018	Chadwick R-I	080	East Carter Co. R-II		Green Forest R-II	178	Joplin R-VIII	228
Bayless	019	Chaffee R-II	081	(Ellsinore)	126	Green Ridge R-VIII	179	Junction Hill C-12	229
Bell City R-II	020	Charleston R-I	083	East Lynne 40	127	Greene Co. R-VIII			
Bellevue R-III	022	Chilhowee R-IV	084	East Newton Co. R-VI . . .	128	(Rogersville)	277	Kansas City 33	231
Belton 124	023	Chillicothe R-II	085	East Prairie R-II	129	Greenfield R-IV	180	Kearney R-I	232
Bernie R-XIII	025	Clark Co. R-I (Kahoka) . .	230	El Dorado Springs R-II . .	131	Greenville R-II	181	Kelso C-7	233
Bevier C-4	026	Clarksburg C-2	087	Eldon R-I	132	Grundy Co. R-V (Galt) . .	182	Kennett 39	234
Billings R-IV	029	Clarkson C-4	088	Elsberry R-II	134			Keytesville R-III	235
Bismarck R-V	030	Clayton	089	Eminence R-I	135	Hale R-I	184	King City R-I	236
Blackwater R-II	031	Clearwater R-I	090	Everton R-III	137	Halfway R-III	185	Kingston K-14	
Bloomfield R-XIV	033	Clever R-V	091	Excelsior Springs 40 . . .	138	Hamilton R-II	187	(Washington Co.)	237
Blue Eye R-V	034	Climax Springs R-IV . . .	092	Exeter R-VI	139	Hancock Place	188	Kingston 42 (Caldwell	
Blue Springs R-IV	035	Clinton	093			Hannibal 60	189	Co.)	238
Bolivar R-I	037	Clinton Co. R-III				Hardeman R-X	190	Kingsville R-I	239
Boncl R-X	038	(Plattsburg)	397			Hardin-Central C-2	191	Kirbyville R-VI	240
Boone Co. R-IV		Cole Camp R-I	096			Harrisburg R-VIII	192	Kirksville R-III	241
(Hallsville)	186	Cole Co. R-I				Harrisonville R-IX	193	Kirkwood R-VII	242
Boonville R-I	039	(Russellville)	432			Hartville R-II	194	Knob Noster R-VIII	244
Bosworth R-V	040	Cole Co. R-II				Hayti R-II	195	Knox Co. R-I (Edina) . . .	245
Bowling Green R-I	042	(RFD, Jefferson City) . . .	097			Hazelwood	196		
Bradleyville R-I	043	Cole Co. R-V (Eugene) . .	136			Henry Co. R-I (Windsor) .	553	Laclede Co. C-5	
Branson R-IV	044	Columbia 93	098			Hermitage R-IV	198	(RFD, Lebanon)	247
Braymer C-4	046	Community R-VI	099			Hickman Mills C-1	200	Laclede Co. R-I (Conway) .	102
Breckenridge R-I	047	Concordia R-II	101			Hickory Co. R-I		Ladue (St. Louis Co.) . . .	248
Brentwood	048	Cooper Co. R-IV				(Urbana)	201	Lafayette Co. C-1	
Bronaugh R-VII	049	(Bunceton)	054			Higbee R-VIII	202	(Higginsville)	249
Brookfield R-III	050	Cooter R-IV	103			High Point R-III	203	Lakeland R-III	
Brunswick R-II	052	Couch R-I	104			Hillsboro R-III	204	(Deepwater)	251
Buchanan Co. R-IV		Cowgill R-VI	105			Holcomb R-III	205	Lamar R-I	252
(DeKalb)	115	Craig R-III	106			Holden R-III	206	LaMonte R-IV	253
Bucklin R-II	053	Crane R-III	107			Holliday C-2	207	LaPlata R-II	285
Bunker R-III	055	Crawford Co. R-I				Hollister R-V	208	Laquey R-V	254
Butler R-V	056	(Bourbon)	041			Houston R-I	209	Laredo R-VII	255
		Crawford Co. R-II (Cuba) .	108			Howard Co. R-II		Lathrop R-II	257
Cabool R-IV	057	Crocker R-II	109			(Glasgow)	168	Lawson R-XIV	258

NAME	NUMBER	NAME	NUMBER	NAME	NUMBER	NAME	NUMBER	NAME	NUMBER
Lebanon R-III	260	Moniteau Co. R-VI		Osage Co. R-III		Santa Fe R-X		Sturgeon R-V	495
Lee's Summit R-VII	261	(Tipton)	507	(Westphalia)	544	(Alma)	250	Success R-VI	496
Leesville R-IX	262	Monroe City R-I	323	Osborn R-O	373	Sarcoixie R-II	436	Sullivan C-2	497
Leeton R-X	263	Montgomery Co. R-II		Osceola	374	Savannah R-III	437	Summersville R-II	498
Leopold R-III	264	(Montgomery City)	324	Otterville R-VI	375	School of the Osage R-II	439	Sunrise R-IX	499
Lesterville R-IV	265	Montrose R-XIV	325	Ozark R-VI	377	Schuyler Co. R-I	440	Swedeberg R-III	500
Lewis Co. C-1		Morgan Co. R-I (Stover)	491			Scotland Co. R-I		Sweet Springs R-VII	501
(Ewing)	266	Morgan Co. R-II				(Memphis)	441		
Lexington R-V	267	(Versailles)	523	Palmyra R-I	378	Scott City R-I	573	Taneyville R-II	502
Liberal R-II	268	Mound City R-II	327	Paris R-II	379	Scott Co. Central		Tarkio R-I	503
Liberty 53	269	Mountain Grove R-III	328	Park Hill	380	(Sikeston)	443	Thayer R-II	504
Licking R-VIII	271	Mountain View-Birch		Parkway C-2	381	Scott Co. R-IV (Benton)	442	Thornfield R-I	505
Lincoln R-II	272	Tree R-III	329	Pattonburg R-II	382	Sedalia 200	444	Tina-Avalon R-II	506
Lindbergh R-VIII	273	Mt. Vernon R-V	330	Pattonville R-III	383	Senath Hornesville C-8	445	Trenton R-IX	508
Linn Co. R-I (Purdin)	572			Pemiscot Co. R-III		Seneca R-VII	446	Tri-County R-VII	
Livingston Co. R-III		Naylor R-II	331	(RFD, Caruthersville)	386	Seymour R-II	447	(Jamesport)	509
(Chula)	275	Neelyville R-IV	332	Pemiscot Co. Special		Shawnee R-III	448	Troy R-III	510
Lockwood R-I	276	Nell Holcomb R-IV	333	School Dist.	576	Shelby Co. C-1		Twin Rivers R-X	
Lone Jack C-6	278	Neosho R-V	334	Perry Co. 32	387	(Shelbyville)	449	(Broseley)	512
Lonedell R-XIV	279	Nevada R-V	335	Pettis Co. R-V		Shelby Co. R-IV			
Louisiana R-II	280	New Bloomfield R-III	336	(Hughesville)	389	(Shelbina)	450	Union R-XI (Franklin	
Luray 33	281	New Franklin R-I	337	Pettis Co. R-XII		Sheldon R-VIII	451	Co.)	514
Lutie R-VI	282	New Haven (Franklin		(RFD, Sedalia)	390	Shell Knob 78	452	Union Star R-II	515
		Co.)	338	Phelps Co. R-III		Sherwood Cass R-VIII		University City	517
Macks Creek R-V	283	(Edgar Springs)	130	Pierce City R-VI	391	(Creighton)	453		
Macon Co. R-I		New Madrid Co. R-I	340	Pike Co. R-III (Clarksville)	392	Sikeston R-VI	454	Valley Park	518
(Macon)	284	New York R-IV	341	Pilot Grove C-4	393	Silex R-I	455	Valley R-VI (Caledonia)	519
Macon Co. R-IV		Newburg R-II	342	Plainview R-VIII	394	Skyline R-II	456	Van Buren R-1	520
(New Cambria)	286	Newtown-Harris R-III	343	Plato R-V	395	Slater	457	Van-Far R-I	521
Madison C-3	287	Niangua R-V	344	Platte Co. R-III		Smithton R-VI	458	Verona R-VII	522
Malden R-I	288	Nixa R-II	345	(Platte City)	396	Smithville R-II	459		
Malta Bend R-V	289	Nodaway-Holt R-VII		(Pleasant Hill R-III)	398	South Callaway R-II		Walnut Grove R-V	527
Manes R-V	290	(Graham)	346	Pleasant Hope R-VI	399	(Mokane)	460	Warren Co. R-III	
Mansfield R-IV	291	Nonresident	347	Pleasant View R-VI	400	South Harrison Co. R-II		(Warrenton)	529
Maplewood-Richmond		Norborne R-VIII	348	Polo R-VII	401	(Bethany)	461	Warrensburg R-VI	528
Heights	292	Normandy	349	Poplar Bluff R-I	402	South Holt Co. R-I		Warsaw R-IX	530
Marceline R-V	293	North Andrew Co. R-VI		Portageville	574	(Oregon)	462	Washington	531
Maries Co. R-I (Vienna)	524	(Rosendale)	350	Potosi R-III	403	South Iron Co. R-I		Waynesville R-VI	532
Maries Co. R-II (Belle)	021	North Callaway R-I		Prairie Home R-V	404	(Annapolis)	463	Weaubleau R-III	533
Marion C. Early R-V		(Kingdom City)	351	Princeton R-V	405	South Nodaway Co. R-IV		Webb City R-VII	534
(Morrisville)	294	North Daviess R-III	220	Pulaski Co. R-IV		(Barnard)	464	Webster Groves	535
Marion Co. R-II	295	North Harrison R-III		(Richland)	420	South Pemiscot Co. R-V		Wellington-Napoleon	
Marionville R-IX	296	(Eagleville)	353	Purdy R-II	406	(Steele)	465	R-IX	536
Mark Twain R-VIII	297	North Kansas City 74	354	Putnam Co R-1	516	Southern Boone Co. R-I	466	Wellston	537
Marquand-Zion R-VI	298	North Mercer Co. R-III		Puxico R-VIII	407	Southern Reynolds Co.		Wellsville-Middletown	
Marshall	299	(Mercer)	355			R-II	467	R-I	538
Marshfield R-I	300	North Nodaway Co. R-VI		Ralls Co. R-II (Center)	408	Southland C-9		(Cardwell)	468
Maryville R-II	302	(Hopkins)	356	Raymondville R-VII	410	(Cardwell)	468	Southwest Livingston Co.	
Maysville R-I	303	North Pemiscot Co. R-I		Raymore-Peculiar R-II	411	R-I	469	(Burlington Junction)	540
McDonald Co. R-I		(Wardell)	357	Raytown C-2	412	Southwest R-V		West Plains R-VII	541
(Anderson)	304	North Platte Co. R-I		Reeds Spring R-IV	413	(Barry Co.)	470	West Platte Co. R-II	
Meadow Heights R-II	305	(Dearborn)	358	Renick R-V	414	Sparta R-III	471	(Weston)	542
Meadville R-IV	306	North St. Francois Co. R-I		Republic R-III		Special School District of		West St. Francois Co. R-IV	
Mehlville R-IX	307	(Bonne Terre)	352	(Republic)	415	St. Louis Co.	577	(Leadwood)	570
Meramec Valley R-III	308	North Wood R-IV	359	Revere C-3	416	Spickard R-II	472	Westran R-I	545
Mexico 59	310	Northeast Nodaway Co. R-V		Rich Hill R-IV	417	Spokane R-VII	473	Westview C-6	546
Miami R-I (Bates Co.)	311	(Ravenwood)	360	Richards R-V	418	Spring Bluff R-XV	474	Wheatland R-II	547
Miami R-I (Saline Co.)	312	Northeast Randolph Co. R-IV		Richland R-I		Springfield R-XII	475	Wheaton R-III	548
Mid-Buchanan Co. R-V		(Cairo)	361	(Stoddard Co.)	419	St. Charles Co. R-V		Willard R-II	550
(Faucett)	313	Northeast Vernon Co. R-I		Richmond R-XVI	421	(Orchard Farm)	477	Willow Springs R-IV	551
Middle Grove C-1	314	(Walker)	526	Richwoods R-VII	422	St. Charles R-VI	476	Windsor C-1	
Midway R-I	316	Northwest R-I		Ridgeway R-V	423	St. Clair R-XIII	478	(Jefferson Co.)	552
Milan C-2	317	(High Ridge)	362	Ripley Co. R-III		St. Elizabeth R-IV	479	Winfield R-IV	554
Miller R-II	318	Northwestern R-I		(Gatewood)	164	St. James R-I	481	Winona R-III	555
Miller Co. R-III		(Mendon)	363	Ripley Co. R-IV		St. Joseph	482	Winston R-VI	556
(Tuscumbia)	511	Norwood R-I	364	(RFD, Doniphan)	424	St. Louis City	483	Woodland R-IV	557
Mirabile C-1	319	Oak Grove R-VI	366	Risco R-II	425	Stanberry R-II	484	Worth Co. R-III	558
Missouri City 56	320	Oak Hill R-I	367	Ritenour	426	Ste. Genevieve Co. R-II	485	Wright City R-II	559
Moberly	321	Oak Ridge R-VI	368	Riverview Gardens	427	Steelville R-III	486	Wyaconda C-1	560
Monett R-I	322	Odessa R-VII	369	Rock Port R-II	428	Stet R-XV	487		
Moniteau Co. C-I		Oran R-III	370	Rockwood R-VI	429	Stewartville C-2	488	Zalma R-V	561
(Jamestown)	221	Oreaville R-IV	371	Rolla 31	430	Stockton R-I	489		
Moniteau Co. R-I		Oregon-Howell R-III	246	Roscoe C-I	431	Stoutland R-II	490		
(California)	060	Orrick R-XI	372	Salem R-80	434	Strafford R-VI	492		
Moniteau Co. R-V		Osage Co. R-I (Chamois)	082	Salisbury R-IV	435	Strain-Japan R-XVI	575		
(Latham)	256	Osage Co. R-II (Linn)	274			Strasburg C-3	494		